

INDAKA MUNICIPALITY



ADJUSTMENT BUDGET REPORT 2013 /14

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PART 1 – 2013/14 ADJUSTMENTS BUDGET

1.1 Mayor's Report

Introduction

The municipality at its Council meeting on the 23rd January 2014, considered and approved its Mid-year Budget and Performance Assessment Report.

Following the recommendation of Council on the said report, it was deemed necessary to prepare an adjustment budget and it is hereby tabled for consideration and approval.

Background

In accordance with section 28 of the Municipal Finance Management Act, No 56 of 2003 (MFMA) a municipality must revise its approved annual budget through an adjustments budget, in the following circumstances:

- (i) To adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue;
- (ii) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- (iii) To authorise the utilisation of projected savings in one vote towards spending under another vote;
- (iv) To authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the Council;

- (v) To correct any errors in the annual budget.

The Municipal Budget and Reporting Regulations stipulate that one adjustments budget may be tabled in the municipal Council during a financial year. The Adjustments Budget must normally be approved by Council by the end of February.

In line with the MFMA and the Municipal Budget and Reporting Regulations, the 2013/14 approved Budget has thus now been adjusted. The earlier adjustment has been mainly necessitated as a result of the following:

- The need to adjust revenue and expenditure estimates downwards in view of material under-collection of revenue.
- Capital expenditure aligned with budget documentation.
- The need to ensure that the budget is cash backed.
- The need to authorise the utilisation of projected savings in one vote towards spending under another vote.
- The revision of the SDBIP will be done in full compliance with section 54(1)(c) of the MFMA and the Mayor will table it in the next Council meeting for approval.

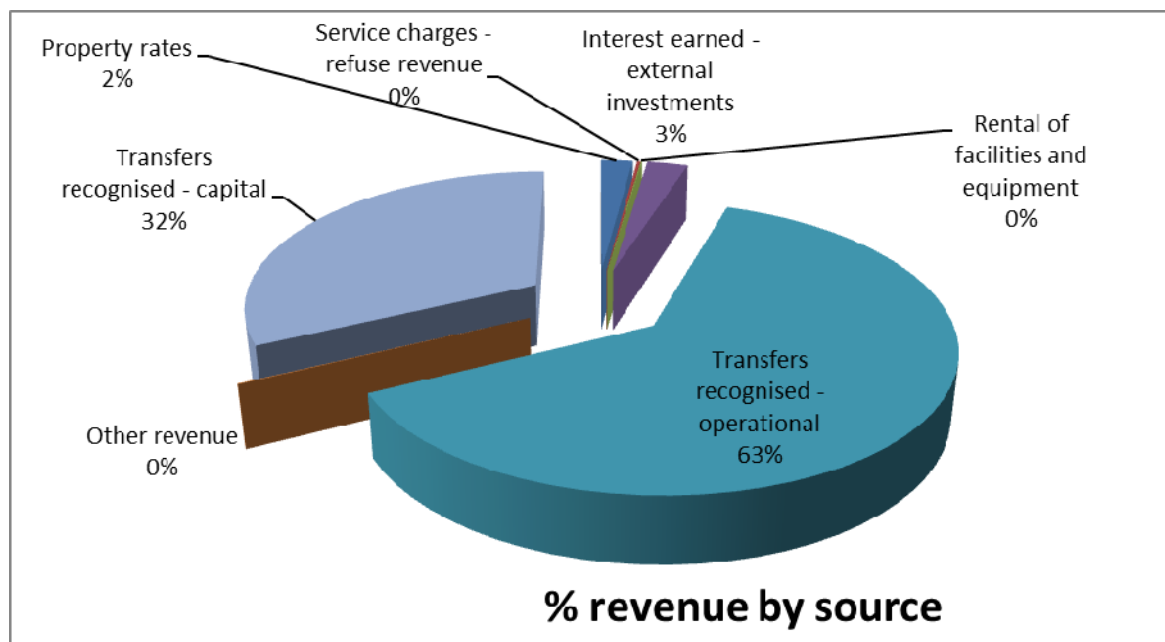
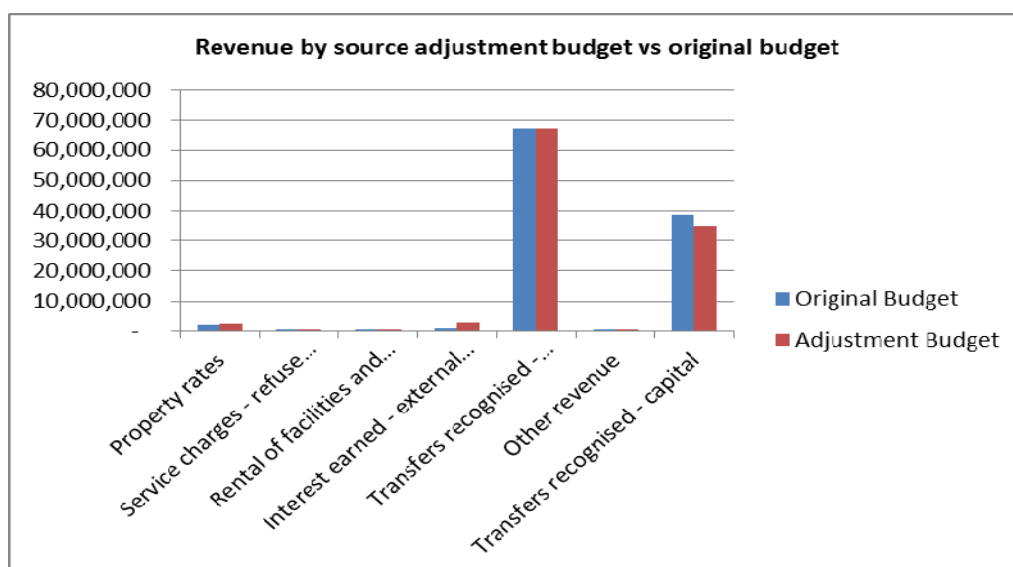
Overview

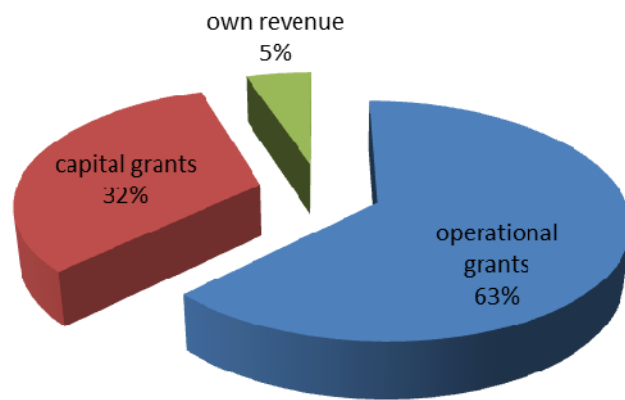
The tables below gives an overview of the proposed adjustment budget that I am now presenting before Council for approval.

OPERATING BUDGET	Original Budget	Net Changes	Adjustment Budget
<u>Revenue By Source</u>			
Property rates	-2,029,208.00	-204,395.00	-2,233,603.00
Service charges - refuse revenue	-188,644.00	-31,356.00	-220,000.00
Rental of facilities and equipment	-75,766.00	-2,632.00	-78,398.00
Interest earned - external investments	-1,000,000.00	-1,850,000.00	-2,850,000.00
Transfers recognised - operational	-67,380,000.00	139,000.00	-67,241,000.00
Other revenue	-68,693.00	-6,307.00	-75,000.00
Gains on disposal of assets.	0.00	0.00	0.00
Total Revenue (excluding capital transfers and contributions)	-70,742,311.00	-1,955,690.00	-72,698,001.00
<u>Expenditure By Type</u>			0.00
Employee related costs	12,268,080.00	-302,428.00	11,965,652.00
Remuneration of councillors	5,384,637.00	30,304.00	5,414,941.00
Debt impairment	700,000.00	0.00	700,000.00
Depreciation & asset impairment	7,290,000.00	1,400,000.00	8,690,000.00
Finance charges	275,000.00	-80,000.00	195,000.00
Contracted services	4,535,000.00	-250,000.00	4,285,000.00
Transfers and grants	1,000,000.00	-200,000.00	800,000.00
Other expenditure	26,690,517.00	-3,672,540.00	23,017,977.00
Loss on disposal of PPE			0.00
Total Expenditure	58,143,234.00	-3,074,664.00	55,068,570.00
(Surplus)/Deficit	-12,599,077.00	-5,030,354.00	-17,629,431.00
Transfers recognised - capital	-38,846,701.00	4,362,306.00	-34,484,395.00
DOE	-10,000,000.00	3,000,000.00	-7,000,000.00
MIG	-20,464,000.00	0.00	-20,464,000.00
MIG -ROLL OVER	-8,382,701.00	1,362,306.00	-7,020,395.00
(Surplus)/Deficit after capital transfers & contributions	-51,445,778.00	-668,048.00	-52,113,826.00
Total Capital Expenditure	51,436,028.00	638,499.00	52,074,527.00
Own Funds	12,589,326.00	12,021,200.00	24,610,526.00
Grants and Donations	38,846,701.00	-11,382,701.00	27,464,000.00
(Surplus)/Deficit	-9,750.00	-29,548.00	-39,298.00

A –REVENUE

OPERATING BUDGET	Original Budget	Net Changes	Adjustment Budget
Revenue By Source			
Property rates	-2,029,208.00	-204,395.00	-2,233,603.00
Service charges - refuse revenue	-188,644.00	-31,356.00	-220,000.00
Rental of facilities and equipment	-75,766.00	-2,632.00	-78,398.00
Interest earned - external investments	-1,000,000.00	-1,850,000.00	-2,850,000.00
Transfers recognised - operational	-67,380,000.00	139,000.00	-67,241,000.00
Other revenue	-68,693.00	-6,307.00	-75,000.00
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Total Revenue (excluding capital transfers and contributions)	-70,742,311.00	-1,955,690.00	-72,698,001.00

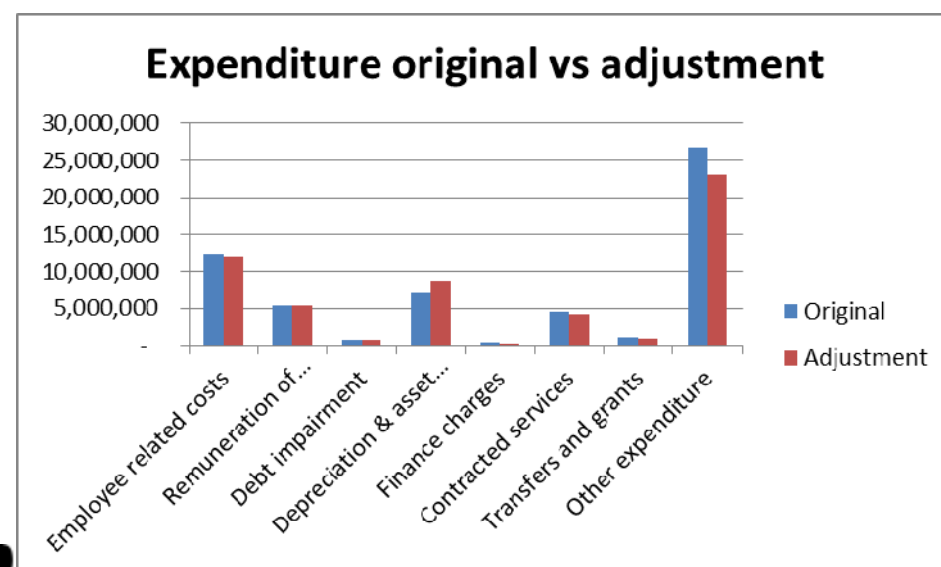
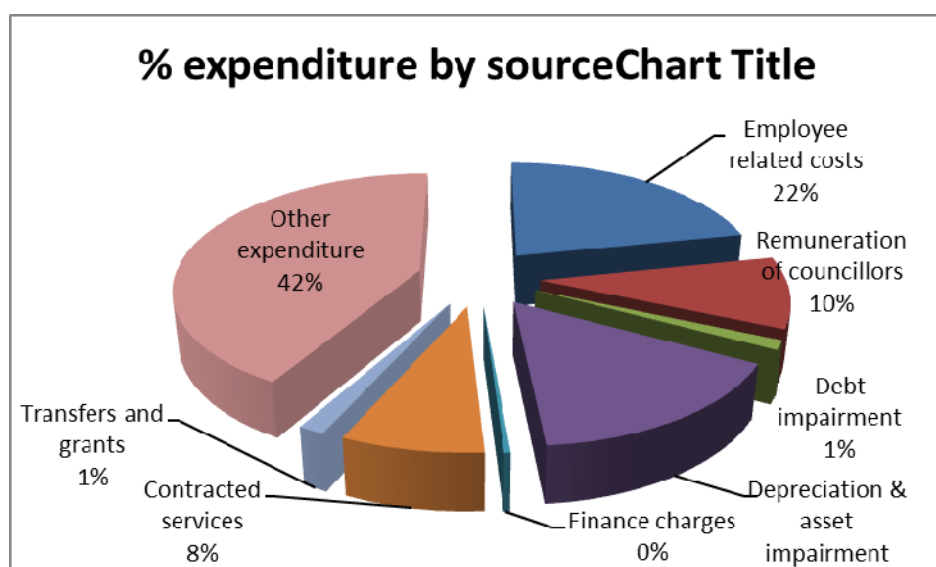




% revenue by funding type

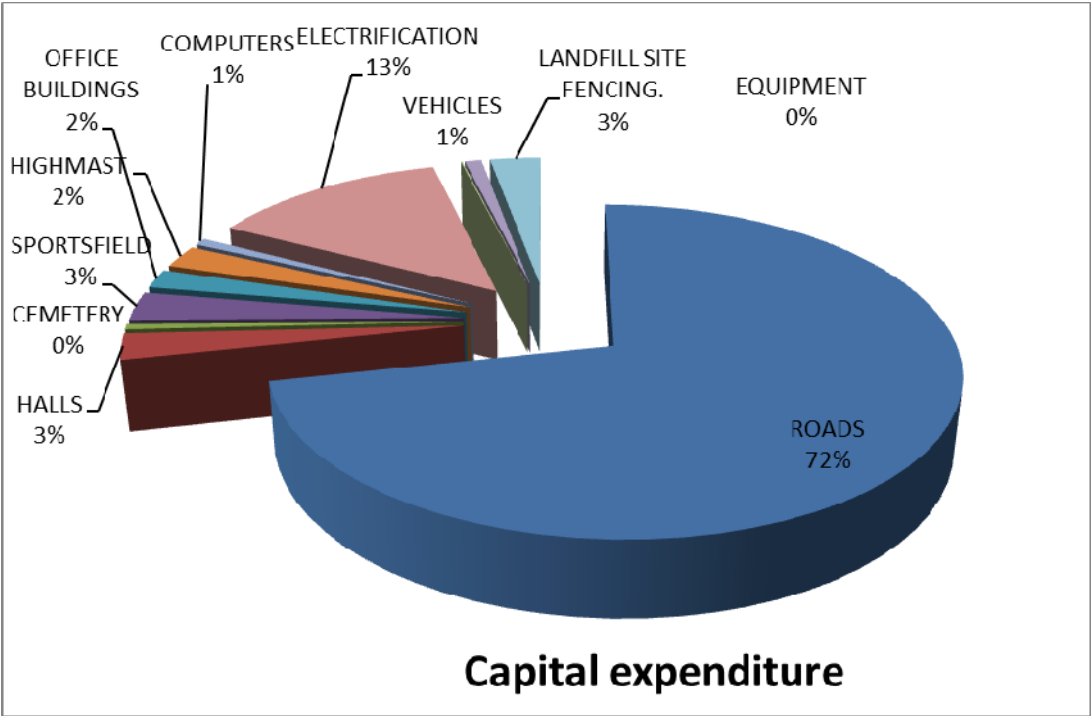
B-EXPENDITURE

OPERATING BUDGET	Original Budget	Net Changes	Adjustment Budget
Expenditure By Type			0.00
Employee related costs	12,268,080.00	-302,428.00	11,965,652.00
Remuneration of councillors	5,384,637.00	30,304.00	5,414,941.00
Debt impairment	700,000.00	0.00	700,000.00
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Total Expenditure	58,143,234.00	-3,074,664.00	55,068,570.00



C-CAPITAL EXPENDITURE.

Total Capital Expenditure	51,436,028.00	638,499.00	52,074,527.00
Own Funds	12,589,326.00	12,021,200.00	24,610,526.00
Grants and Donations	38,846,701.00	-11,382,701.00	27,464,000.00



CAPITAL BUDGET 2013/2014				
2013/2014 Medium term Revenue & Expenditure Framework				
	VOTE DESCRIPTION	BUDGET YEAR 2013/2014	Changes	ADJUSTMENT BUDGET 2013/2014
	<u>CAPITAL- OTHER & INFRASTRUCTURE OWN FUNDING</u>			
1	VEHICLES-TECHNICAL	250,000	0	250,000
2	VEHICLES- CORPORATE	250,000	0	250,000
3	OFFICE EQUIPMENT	100,000	-50,000	50,000
4	COMPUTER EQUIPMENT			
5	MUNSOFT UPGRADE	275,000	-25,000	250,000
6	DESK TOP COMPUTERS	15,000	50,000	65,000
7	LAPTOPS	24,000	45,000	69,000
8	OWN REVENUE CAPITAL FENCING LANDFILL SITE	1,500,000	0	1,500,000
9	FENCING CEMETERY		290,000	290,000
10	RENEWAL EXISTING BUILDINGS-HALLS		0	
11	OFFICE BUILDING	700,000	0	700,000
12	SOMSHOEK COMMUNIY HALL WARD 7	650,000	0	650,000
13	MACHINERY & PLANT		0	
14	TIPPER TRUCK	1,000,000	-1,000,000	0
15	INTERNAL FUNDED "ROLL OVER"		0	
16	ILENGE ROAD WARD 7	1,000,000	0	1,000,000
17	SPORT FACILITY WARD 1	1,500,000	0	1,500,000
18	MUNICIPAL PARKING UPGRADE	300,000	0	300,000
19	LIMEHILL HIGHMAST.		0	
20	STORM DAMAGE ROADS-WITH HISTORY		0	
21	OHUKWINI ACCESS ROAD WARD 8	1,125,326	1,362,305	2,487,631
22	REHABILITATION/RENEWAL EXISTING ROADS		3,000,000	3,000,000
23	PARKING BAY "ROLL OVER "		0	
24	UITVAL HIGHMAST WARD 2	1,200,000	0	1,200,000
25	EKUVUKENI TAR ROAD STORMWATER CONTROL 1KM WARD 5	2,000,000	0	2,000,000
26	ILENGE COMMUNITY HALL WARD 7	700,000	0	700,000
27	NAZERETH		611,000	611,000
28	LUBELO		717,500	717,500
			0	
	TOTAL OWN FUNDING	12,589,326	5,000,805	17,590,131

CAPITAL-INFRASTRUCTURE

MIG CAPITAL ROLL OVER

1	Ekuvukeni Area Road Tarring WARD 5	3,900,000	0	3,900,000
2	Tholeni Access Road WARD 3	1,612,027	0	1,612,027
3	Emanseleni Road Phase 2 WARD 10	1,196,000	0	1,196,000
4	Nazereth Road			
5	Lubelo Road			
6	OBHUKWINI ACCESS ROADS WARD 8	1,674,674	-1,362,306	312,368
		8,382,701	-1,362,306	7,020,395

MIG NEW PROJECTS

1	Limehill Access Roads in Ward 3 Phase 3	7,234,296	0	7,234,296
2	Ntshela to Kwamngombane Road in Ward 6	4,421,274	0	4,421,274
3	Umnadilika Road in Ward 8	8,259,832	0	8,259,832
4	Emabhasini to Emjintini Ward 9	0	0	0
5	Kwazimba Road WARD 9	0	0	0
6	Ngoleni to Kwakhomu WARD 10	0	0	0
7	Okhozini WARD 10	0	0	0
8	PMU Services	548,599	0	548,599
		20,464,000	0	20,464,000

TOTAL MIG CAPITAL

- D O E 2013/2014

INTEGRATED ELECTRIFICATION GRANT (MUNICIPALITIES)

-

-

- FUNDED FROM :

GRANTS

OWN REVENUE

	28,846,701	-1,362,306	27,484,395
	10,000,000	-3,000,000	7,000,000
	10,000,000	-3,000,000	7,000,000
	51,436,027	638,499	52,074,526
	38,846,701	-11,382,701	27,464,000
	12,589,326	12,021,200	24,610,526
	51,436,028	638,500	52,074,527

<u>SUMMARY</u>			
ROADS	32,972,027	4,328,499	37,300,526
HALLS	1,350,000	0	1,350,000
CEMETERY	0	290,000	290,000
SPORTSFIELD	1,500,000	0	1,500,000
OFFICE BUILDINGS	1,000,000	0	1,000,000
HIGHMAST	1,200,000	0	1,200,000
COMPUTER EQUIPMENT	314,000	70,000	384,000
ELECTRIFICATION	10,000,000	-3,000,000	7,000,000
OFFICE EQUIPMENT	100,000	-50,000	50,000
VEHICLES	500,000	0	500,000
LANDFILL SITE FENCING.	1,500,000	0	1,500,000
PLANT & EQUIPMENT.	1,000,000	-1,000,000	0
	51,436,027	638,499	52,074,526
<u>NEW.</u>			
COMPUTER EQUIPMENT	314,000	70,000	384,000
OFFICE EQUIPMENT	100,000	-50,000	50,000
VEHICLES	500,000	0	500,000
LANDFILL SITE FENCING.	1,500,000	0	1,500,000
CEMETERY	0	290,000	290,000
PLANT & EQUIPMENT.	1,000,000	-1,000,000	0
ELECTRIFICATION	10,000,000	-3,000,000	7,000,000
Uitval Highmast WARD 2	1,200,000	0	1,200,000
SPORTSFIELD	1,500,000	0	1,500,000
	16,114,000	-3,690,000	12,424,000
<u>RENEW</u>			
ROADS	32,972,027	4,328,499	37,300,526
HALLS	1,350,000	0	1,350,000
OFFICE BUILDINGS	1,000,000	0	1,000,000
	35,322,027	4,328,499	39,650,526
	51,436,027	638,499	52,074,526
<u>BY DEPARTMENT.</u>			
CORPORATE SERVICES			4,574,000
FINANCE			250,000
TECHNICAL			47,250,527
PLANNING & DEVELOPMENT			0
			52,074,527

Conclusion

Based on the details as outline above and in terms of the Section 28 (2) of the MFMA, it is recommended that Council approves the Adjustment Budget as contained herein, together with the resolutions as contained here below.

MAYOR

1.2 Resolution

Adjustments Budget for 2013/14 MTREF

Council resolves that the adjustment budget and MTREF and its supporting tables of the Indaka municipality for the financial year 2013/14; be approved as set out in the following tables:

Table B1: Adjustment Budget Summary

Table B2: Adjustment Budget Financial Performance (Standard Classification

Table B3: Adjustment Budget Financial Performance (Revenue and Expenditure by municipal vote)

Table B4: Adjustment Budget Financial Performance (Revenue and Expenditure)

Table B5: Adjustment Budget Capital Expenditure Budget by vote and funding

Table B6: Adjustment Budget Financial Position

Table B7: Adjustment Budget Cash flow

Table B8: Cash backed reserves, accumulated surplus reconciliation

Table B9: Asset Management

Table B10: Basic Service Delivery Measures

1.3 **EXECUTIVE SUMMARY**

Financial Information analysis

1.3.1 The adjustment budget herewith presented provides for a net decrease in total operating revenue of R 2,406.616.00 to the amount of R 107,182,396.00 (original budget: R 109,589,012.00).

When analyzing this, the following important factors became apparent:

- Property rates reflect an increase of R 204,395.00 This is mainly due to the re-allocation of tax rebates and impermissible.
- Service charges reflect a net increase of R 31 356.00
- Rental of facilities and equipment reflect a net increase of R 2 632.00
- It is projected that a further R 1 850 000.00 interest received on cash and investments will be realized. This is a result of the fact that surplus and grant funds were invested up until it is needed for the payment of the projects. Council needs to take note that a service provider has been appointed as project managers to fast track the spending on the capital projects, it is in this regard that we will see a negative variance in investment revenue as funding set aside for investments will now be utilised in the execution of the capital budget.
- The Municipalities "other own revenue" has seen a R 6 307.00 positive variance as at 31 December 2013. Mainly due to the sale of tender documents. It is projected that the revenue for the year will increase from R 68 693.00 to R 75 000.00.

1.3.2 The adjusted operating expenditure amounts to R 58 927 571.00 (original budget: R 61 692 626.00) which reflects a decrease of R 2 765 055.00.

The main contributing factors for this decrease are:

- Corrections on employee related cost and councilor remuneration reflect a decrease of R 272 124.00
- Depreciation and asset impairment reflect an increase of R 1 400 000.00 due to the capitalization of assets that was under construction.
- Contracted services reflect a decrease of R 250 000.00.

- Other expenditure reflect a decrease of R 3 672 540.00 due to savings and corrections which has been allocated to votes where under budgeting did appear.

1.3.3 Table B5 provides details on the adjusted capital expenditure, whilst table B9 provides information on asset management.

The effects of the proposed adjustments are:

DOE Grant was reflected as R 10 000 000.00 instead of R 7 000 000.00, a negative impact of R 3 000 000.00.

The approval for the MIG Roll over is R 1 362 306.00 less that the amount provided in the approved budget for 2013/2014. The amount of R 1 362 306.00 will now be funded from own revenue.

A provision of R 3 000 000.00 for road rehabilitation according the maintenance plan has been budgeted in the adjustments budget for 2013/2014 due to the condition of the assets/roads.

The adjusted capital expenditure for 2013/2014 amounts to R 638 500.00 and is R 33 684 518.00 less than the previous adjusted budget of R 33 690 913.00.

After considering the above inputs the adjusted capital expenditure budget will be funded from the following sources:

Amount	
National and Provincial Government grants	R 27 464 000.00
Internally generated funds	R 24 610 527.00
Total	R 52 074 527.00

1.3.4 Table B6 and supporting table SB2 provides information on the adjusted budgeted financial position whilst table B7 provides details on the adjusted cash flow.

- Additionally, consumer debtors have increased by R 696 736.00 between July 2013 and December 2013 placing further strain on municipal cash flows. The reasons for the increase in debtors include:
 - Global recession affecting the local economy
 - Consumers not receiving consumer accounts due to incorrect/no address.
 - Non payment of accounts.

Adjustments will be made to the cash flow and financial position.

1.3.5 Affects on Grant Funds

- The Municipality was to received R 139 000.00.00 Library grant which was later gazetted as R 0.00
- The Municipality was to received R 10 000 000.00 D O E grant which was later gazetted as R 7 000 000.00 (A difference of R 3 000 000.00)
- The Municipality was to received approval for R 8 382 701.00 as a MIG roll over for projects under construction. R 7 020 395.00 has been approved leaving a balance of R 1 362 306.00 which will now be funded from own revenue.

1.4 ADJUSTMENT BUDGET TABLES.

KZN233 Indaka - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget		Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A		3 C	4 D	5 E	6 F	7 G	8 H		
R thousands	A		C	D	E	F	G	H		
Financial Performance										
Property rates	2 029		-	-	-	204	204	2 234	2 122	2 207
Service charges	189		-	-	-	31	31	220	198	208
Investment revenue	1 000		-	-	-	1 850	1 850	2 850	1 051	1 102
Transfers recognised - operational	67 380		-	-	-	(139)	(139)	67 241	70 756	79 760
Other own revenue	144		-	-	-	9	9	153	148	152
Total Revenue (excluding capital transfers and ons)	70 742		-	-	-	1 956	1 956	72 698	74 276	83 430
Employee costs	12 268		-	-	-	(302)	(302)	11 966	13 053	13 889
Remuneration of councillors	5 385		-	-	-	-	-	5 385	5 729	6 096
Depreciation & asset impairment	7 290		-	-	-	1 400	1 400	8 690	7 684	8 099
Finance charges	275		-	-	-	(80)	(80)	195	290	306
Materials and bulk purchases	-		-	-	-	-	-	-	-	-
Transfers and grants	1 000		-	-	-	(200)	(200)	800	1 051	1 102
Other expenditure	31 926		-	-	-	(3 892)	(3 892)	28 033	31 797	34 159
Total Expenditure	58 143		-	-	-	(3 074)	(3 074)	55 069	59 604	63 650
Surplus/(Deficit)	12 599		-	-	-	5 030	5 030	17 629	14 672	19 780
Transfers recognised - capital	38 847		-	-	-	(4 362)	(4 362)	34 484	41 993	38 782
Contributions recognised - capital & contributed assets	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	51 446		-	-	-	668	668	52 114	56 665	58 562
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	51 446		-	-	-	668	668	52 114	56 665	58 562
Capital expenditure & funds sources										
Capital expenditure	51 436		-	-	-	639	639	52 075	42 431	43 980
Transfers recognised - capital	38 847		-	-	-	(11 383)	(11 383)	27 464	-	-
Public contributions & donations	-		-	-	-	-	-	-	-	-
Borrowing	-		-	-	-	-	-	-	-	-
Internally generated funds	12 589		-	-	-	12 021	12 021	24 611	-	-
Total sources of capital funds	51 436		-	-	-	638	638	52 075	-	-
Financial position										
Total current assets	49 481		-	-	-	19 861	19 861	69 341	42 079	71 854
Total non current assets	124 955		-	-	-	(9 695)	(9 695)	115 260	120 302	196 183
Total current liabilities	16 778		-	-	-	(3 081)	(3 081)	13 697	10 200	10 825
Total non current liabilities	7 532		-	-	-	(2 340)	(2 340)	5 192	4 040	3 835
Community wealth/Equity	150 126		-	-	-	15 586	15 586	165 712	148 141	192 431
Cash flows										
Net cash from (used) operating	49 847		-	-	-	2 097	2 097	51 944	44 005	46 401
Net cash from (used) investing	(51 436)		-	-	-	1 436	1 436	(50 000)	(42 431)	(43 980)
Net cash from (used) financing	(396)		-	-	-	218	218	(178)	(400)	(405)
Cash/cash equivalents at the year end	48 301	72	-	-	-	3 750	16 222	64 523	49 475	51 491

<u>Cash backing/surplus reconciliation</u>											
Cash and investments available	48 301			-	-	-	16 222	16 222	64 523	40 815	70 881
Application of cash and investments	16 021			-	-	-	(1 846)	(1 846)	14 175	11 457	10 516
Balance - surplus (shortfall)	32 280			-	-	-	18 068	18 068	50 348	29 358	60 365
<u>Asset Management</u>											
Asset register summary (WDV)	-			-	-	-	115 260	115 260	115 260	120 302	196 183
Depreciation & asset impairment	7 290			-	-	-	1 400	1 400	8 690	7 684	8 099
Renewal of Existing Assets	35 322			-	-	-	4 328	4 328	39 651	26 736	33 000
Repairs and Maintenance	2 611			-	-	-	(1 061)	(1 061)	1 551	2 752	2 901
<u>Free services</u>											
Cost of Free Basic Services provided	47			-	-	-	-	-	47	47	47
Revenue cost of free services provided	3 478			-	-	-	-	-	3 478	3 478	3 478
<u>Households below minimum service level</u>											
Water:	6 924			-	-	-	-	-	6 924	6 924	6 924
Sanitation/sewerage:	5			-	-	-	-	-	5	5	5
Energy:	-			-	-	-	-	-	-	-	-
Refuse:	20			-	-	-	-	-	20	20	20

KZN233 Indaka - Table B2 Adjustments Budget Financial Performance
(standard classification) -

Standard Description	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16	
	Original Budget			Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A			7 C	8 D	9 E	10 F	11 G	12 H		
R thousands											
Revenue - Standard											
<i>Governance and administration</i>	69 742	-	-	-	-	(139)	2 095	1 956	71 698	74 276	83 430
Executive and council	3 139	-	-	-	-	-	-	-	3 139	3 649	3 790
Budget and treasury office	65 950	-	-	-	-	-	2 095	2 095	68 045	69 939	78 920
Corporate services	653	-	-	-	-	(139)	-	(139)	514	688	720
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	39 847	-	-	-	-	(3 000)	(1 362)	(4 362)	35 484	41 993	38 782
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	39 847	-	-	-	-	(3 000)	(1 362)	(4 362)	35 484	41 993	38 782
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	109 589	-	-	-	-	(3 139)	732	(2 407)	107 182	116 269	122 212
Expenditure - Standard											
<i>Governance and administration</i>	39 170	-	-	-	-	-	939	939	40 109	41 415	43 789
Executive and council	9 259	-	-	-	-	-	(499)	(499)	8 760	9 827	10 431
Budget and treasury office	16 890	-	-	-	-	-	1 552	1 552	18 442	17 825	18 813
Corporate services	13 021	-	-	-	-	-	(114)	(114)	12 907	13 762	14 546
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	-	-
Community and social services	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	18 973	-	-	-	-	-	(4 014)	(4 014)	14 959	18 189	19 861
Planning and development	3 910	-	-	-	-	-	(331)	(331)	3 579	2 272	3 045
Road transport	15 063	-	-	-	-	-	(3 683)	(3 683)	11 380	15 916	16 816
Total Expenditure - Standard	58 143	-	-	-	-	-	(3 075)	(3 075)	55 069	59 604	63 650

Surplus/ (Deficit) for the year	51 446	-	-	-	-	(3 139)	3 807	668	52 114	56 665	58 562
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KZN233 Indaka - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16	
Vote Description	Original Budget					Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>[Insert departmental structure etc]</i>						7	8	9	10		
R thousands	A					E	F	G	H		
<u>Revenue by Vote</u>											
Executive and council	3 139	-	-	-	-	-	-	-	3 139	3 649	3 790
Budget and treasury office	65 950	-	-	-	-	-	2 095	2 095	68 045	69 939	78 920
Corporate services	653	-	-	-	-	(139)	-	(139)	514	688	720
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	39 847	-	-	-	-	(3 000)	(1 362)	(4 362)	35 484	41 993	38 782
Total Revenue by Vote	109 589	-	-	-	-	(3 139)	732	(2 407)	107 182	116 269	122 212
<u>Expenditure by Vote</u>											
Executive and council	9 259	-	-	-	-	-	(499)	(499)	8 760	9 827	10 431
Budget and treasury office	16 890	-	-	-	-	-	1 552	1 552	18 442	17 825	18 813
Corporate services	13 021	-	-	-	-	-	(114)	(114)	12 907	13 762	14 546
Planning and development	3 910	-	-	-	-	-	(331)	(331)	3 579	2 272	3 045
Road transport	15 063	-	-	-	-	-	(3 683)	(3 683)	11 380	15 916	16 816
Total Expenditure by Vote	58 143	-	-	-	-	-	(3 075)	(3 075)	55 069	59 604	63 650
Surplus/ (Deficit) for the year	51 446	-	-	-	-	(3 139)	3 807	668	52 114	56 665	58 562

KZN233 Indaka - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
Vote Description	Original Budget				Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>[Insert departmental structure etc]</i>					7	8	9	10		
R thousands	A				E	F	G	H		
<u>Revenue by Vote</u>										
Executive and council	3 139	-	-	-	-	-	-	3 139	3 649	3 790
Budget and treasury office	65 950	-	-	-	-	2 095	2 095	68 045	69 939	78 920
Corporate services	653	-	-	-	(139)	-	(139)	514	688	720
Planning and development	-	-	-	-	-	-	-	-	-	-
Road transport	39 847	-	-	-	(3 000)	(1 362)	(4 362)	35 484	41 993	38 782
Total Revenue by Vote	109 589	-	-	-	(3 139)	732	(2 407)	107 182	116 269	122 212
<u>Expenditure by Vote</u>										
Executive and council	9 259	-	-	-	-	(499)	(499)	8 760	9 827	10 431
Budget and treasury office	16 890	-	-	-	-	1 552	1 552	18 442	17 825	18 813
Corporate services	13 021	-	-	-	-	(114)	(114)	12 907	13 762	14 546
Planning and development	3 910	-	-	-	-	(331)	(331)	3 579	2 272	3 045
Road transport	15 063	-	-	-	-	(3 683)	(3 683)	11 380	15 916	16 816
Total Expenditure by Vote	58 143	-	-	-	-	(3 075)	(3 075)	55 069	59 604	63 650
Surplus/ (Deficit) for the year	51 446	-	-	-	(3 139)	3 807	668	52 114	56 665	58 562

KZN233 Indaka - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjust s.	Total Adjust s.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue By Source											
Property rates	2 029	-	-	-	-	-	204	204	2 234	2 122	2 207
Property rates - penalties & collection charges								-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	189	-	-	-	-	-	31	31	220	198	208
Service charges - other								-	-		
Rental of facilities and equipment	76						3	3	78	76	76
Interest earned - external investments	1 000						1 850	1 850	2 850	1 051	1 102
Transfers recognised - operating	67 380						(139)	(139)	67 241	70 756	79 760
Other revenue	69	-	-	-	-	-	6	6	75	72	76
Gains on disposal of PPE								-	-		
Total Revenue (excluding capital transfers and contributions)	70 742	-	-	-	-	-	1 956	1 956	72 698	74 276	83 430
Expenditure By Type											
Employee related costs	12 268	-	-	-	-	-	(302)	(302)	11 966	13 053	13 889
Remuneration of councillors	5 385						30	30	5 415	5 729	6 096
Debt impairment	1 200						(500)	(500)	700	1 265	1 333
Depreciation & asset impairment	7 290	-	-	-	-	-	1 400	1 400	8 690	7 684	8 099
Finance charges	275						(80)	(80)	195	290	306
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other materials								-	-		
Contracted services	4 535	-	-	-	-	-	(250)	(250)	4 285	4 780	5 038
Transfers and grants	1 000						(200)	(200)	800	1 051	1 102
Other expenditure	26 191	-	-	-	-	-	(3 172)	(3 172)	23 018	25 752	27 788
Loss on disposal of PPE								-	-		
Total Expenditure	58 143	-	-	-	-	-	(3 074)	(3 074)	55 069	59 604	63 650
Surplus/(Deficit)	12 599	-	-	-	-	-	5 030	5 030	17 629	14 672	19 780
Transfers recognised - capital	38 847						(4 362)	(4 362)	34 484	41 993	38 782
Contributions								-	-		
Contributed assets								-	-		
Surplus/(Deficit) before taxation	51 446	-	-	-	-	-	668	668	52 114	56 665	58 562
Taxation								-	-		
Surplus/(Deficit) after taxation	51 446	-	-	-	-	-	668	668	52 114	56 665	58 562
Attributable to minorities								-	-		
Surplus/(Deficit) attributable to municipality	51 446	-	-	-	-	-	668	668	52 114	56 665	58 562
Share of surplus/ (deficit) of associate								-	-		
Surplus/ (Deficit) for the year	51 446	-	-	-	-	-	668	668	52 114	56 665	58 562

KZN233 Indaka - Table B5 Adjustments Capital Expenditure
Budget by vote and funding -

Description	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget					Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
	A					9 E	10 F	11 G	12 H	
R thousands										
Capital expenditure - Vote										
Multi-year expenditure to be adjusted										
Executive and council	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-	-
Corporate services	-	-	-	-	-	-	-	-	-	-
Planning and development	-	-	-	-	-	-	-	-	-	-
Road transport	35 322	-	-	-	-	-	11 329	11 329	46 651	26 736
Capital multi-year expenditure sub-total	35 322	-	-	-	-	-	11 329	11 329	46 651	26 736
Single-year expenditure to be adjusted										
Executive and council	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	275	-	-	-	-	-	(25)	(25)	250	50
Corporate services	389	-	-	-	-	-	45	45	434	145
Planning and development	-	-	-	-	-	-	-	-	-	-
Road transport	15 450	-	-	-	-	-	(10 710)	(10 710)	4 740	15 500
Capital single-year expenditure sub-total	16 114	-	-	-	-	-	(10 690)	(10 690)	5 424	15 695
Total Capital Expenditure - Vote	51 436	-	-	-	-	-	639	639	52 075	42 431
Capital Expenditure - Standard										
Governance and administration	664	-	-	-	-	-	20	20	684	-
Executive and council										
Budget and treasury office	275						(25)	(25)	250	
Corporate services	389						45	45	434	
Economic and environmental services	50 772	-	-	-	-	-	618	618	51 391	-
Planning and development										
Road transport	50 772						618	618	51 391	
Environmental protection										
Total Capital Expenditure - Standard	51 436	-	-	-	-	-	638	638	52 075	-
Funded by:										
National Government	30 464						(3 000)	(3 000)	27 464	
Provincial Government										
District Municipality										
Other transfers and grants	8 383						(8 383)	(8 383)	-	
Total Capital transfers recognised	38 847	-	-	-	-	-	(11 383)	(11 383)	27 464	-
Public contributions & donations										
Borrowing										
Internally generated funds	12 589						12 021	12 021	24 611	

Total Capital Funding	51 436	-	-	-	-	-	638	638	52 075	-	-
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**KZN233 Indaka - Table B6 Adjustments Budget
Financial Position -**

Description	Budget Year 2013/14							Budget Year +1 2014/15		Budget Year +2 2015/16	
	Original Budget					Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	A										
ASSETS											
Current assets											
Cash	15 704						4 296	4 296	20 000	28 815	32 153
Call investment deposits	32 598	-	-	-	-	-	11 926	11 926	523 44	12 000	38 728
Consumer debtors	834	-	-	-	-	-	110	110	944 3	877	716
Other debtors	285						3 414	3 414	699	305	195
Inventory	60						115	115	175	82	62
Total current assets	49 481	-	-	-	-	-	19 861	19 861	341 69	42 079	71 854
Non current assets											
Investment in Associate								-	-		
Property, plant and equipment	124 955	-	-	-	-	-	(27 075)	(27 075)	97 880	120 302	196 183
Intangible								-	-		
Other non-current assets							17 380	17 380	17 380		
Total non current assets	124 955	-	-	-	-	-	(9 695)	(9 695)	115 260	120 302	196 183
TOTAL ASSETS	174 436	-	-	-	-	-	10 165	10 165	184 601	162 381	268 038
LIABILITIES											
Current liabilities											
Borrowing	396	-	-	-	-	-	(221)	(221)	175 13	400 9	405 10
Trade and other payables	16 383	-	-	-	-	-	(2 860)	(2 860)	523	800	420
Provisions								-	-		
Total current liabilities	16 778	-	-	-	-	-	(3 081)	(3 081)	13 697	10 200	10 825
Non current liabilities											
Borrowing	3 440	-	-	-	-	-	232	232	3 671	3 040	2 635
Provisions	4 092	-	-	-	-	-	(2 572)	(2 572)	521 1	000 1	200 1
Total non current liabilities	7 532	-	-	-	-	-	(2 340)	(2 340)	5 192	4 040	3 835
TOTAL LIABILITIES	24 310	-	-	-	-	-	(5 421)	(5 421)	18 889	14 240	14 660
NET ASSETS	150 126	-	-	-	-	-	15 586	15 586	165 712	148 141	253 378
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	150 126						14 933	14 933	165	148	192

		-	-	-	-	-			059	141	431
Reserves	-	-	-	-	-	-	653	653	653	-	-
TOTAL COMMUNITY WEALTH/EQUITY	150 126	-	-	-	-	-	15 586	15 586	165 712	148 141	192 431

KZN233 Indaka - Table B7 Adjustments Budget Cash Flows -

Description	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget						Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
	A						8 F	9 G	10 H	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other	764						1 092	1 092	1 856	520
Government - operating	67 380						(139)	(139)	67 241	73 156
Government - capital	38 847						(15 663)	(15 663)	23 184	41 993
Interest	1 000						1 850	1 850	2 850	1 051
Dividends								-	-	
Payments										
Suppliers and employees	(56 868)						14 676	14 676	(42 192)	(70 739)
Finance charges	(275)						80	80	(195)	(290)
Transfers and Grants	(1 000)						200	200	(800)	(1 686)
NET CASH FROM/(USED) OPERATING ACTIVITIES	49 847	-	-	-	-	-	2 097	2 097	51 944	44 005
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-	-	
Decrease (Increase) in non-current debtors								-	-	
Decrease (Increase) other non-current receivables								-	-	
Decrease (Increase) in non-current investments								-	-	
Payments										
Capital assets	(51 436)						1 436	1 436	(50 000)	(42 431)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(51 436)	-	-	-	-	-	1 436	1 436	(50 000)	(42 431)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-	-	
Borrowing long term/refinancing								-	-	
Increase (decrease) in consumer deposits								-	-	
Payments										
Repayment of borrowing	(396)						218	218	(178)	(400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(396)	-	-	-	-	-	218	218	(178)	(400)
NET INCREASE/ (DECREASE) IN CASH HELD	(1 985)	-	-	-	-	-	3 750	3 750	1 765	1 174
Cash/cash equivalents at the year begin:	50 286		12 472					12 472	62 757	48 301
Cash/cash equivalents at the year end:	48 301		12 472				3 750		64 523	49 475

KZN233 Indaka - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds			Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B			7 E	8 F	9 G	10 H	
<u>Cash and investments available</u>										
Cash/cash equivalents at the year end	48 301	–	12 472	–	–	–	3 750	16 222	64 523	49 475
Other current investments > 90 days	–	–	(12 472)	–	–	–	12 472	0	0	(8 660)
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–
Cash and investments available:	48 301	–	–	–	–	–	16 222	16 222	64 523	40 815
<u>Applications of cash and investments</u>										
Unspent conditional transfers	8 383	–	–	–	–	–	(3 539)	(3 539)	4 844	2 200
Unspent borrowing								–	–	
Statutory requirements								–	–	
Other working capital requirements	7 638	–					1 040	1 040	8 678	9 257
Other provisions								–	–	
Long term investments committed	–	–					–	–	–	–
Reserves to be backed by cash/investments	–	–					653	653	653	–
Total Application of cash and investments:	16 021	–	–	–	–	–	(1 846)	(1 846)	14 175	11 457
Surplus(shortfall)	32 280	–	–	–	–	–	18 068	18 068	50 348	60 365

KZN233 Indaka - Table B9 Asset Management -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget					Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A					11 E	12 F	13 G	14 H		
R thousands	A					E	F	G	H		
CAPITAL EXPENDITURE											
<u>Total New Assets to be adjusted</u>	16 114	-	-	-	-	-	(3 690)	(3 690)	12 424	15 695	10 980
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	11 200	-	-	-	-	-	(3 000)	(3 000)	8 200	15 000	10 000
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	1 500	1 500	1 500	-	-
Infrastructure	11 200	-	-	-	-	-	(1 500)	(1 500)	9 700	15 000	10 000
Community	3 000	-	-	-	-	-	(1 210)	(1 210)	1 790	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	1 914	-	-	-	-	-	(980)	(980)	934	695	980
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	35 322	-	-	-	-	-	4 328	4 328	39 651	26 736	33 000
Infrastructure - Road transport	32 972	-	-	-	-	-	4 328	4 328	37 301	24 236	30 000
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	32 972	-	-	-	-	-	4 328	4 328	37 301	24 236	30 000
Community	1 350	-	-	-	-	-	-	-	1 350	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	1 000	-	-	-	-	-	-	-	1 000	2 500	3 000
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure to be adjusted</u>											
Infrastructure - Road transport	32 972	-	-	-	-	-	4 328	4 328	37 301	24 236	30 000
Infrastructure - Electricity	11 200	-	-	-	-	-	(3 000)	(3 000)	8 200	15 000	10 000
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	1 500	1 500	1 500	-	-
Infrastructure	44 172	-	-	-	-	-	2 828	2 828	47 001	39 236	40 000
Community	4 350	-	-	-	-	-	(1 210)	(1 210)	3 140	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	2 914	-	-	-	-	-	(980)	(980)	1 934	3 195	3 980
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-

Intangibles	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE <i>to be adjusted</i>	51 436	-	-	-	-	-	638	638	52 075	42 431	43 980
ASSET REGISTER SUMMARY - PPE (WDV)											
<i>Infrastructure - Road transport</i>							114 296	114 296	114 296	120 302	196 183
Infrastructure	-	-	-	-	-	-	114 296	114 296	114 296	120 302	196 183
Community								-	-		
Heritage assets							677	677	677		
Investment properties							277	277	277		
Other assets								-	-		
Intangibles							10	10	10		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	-	-	-	-	-	-	115 260	115 260	115 260	120 302	196 183
EXPENDITURE OTHER ITEMS											
<u>Depreciation & asset impairment</u>	7 290	-	-	-	-	-	1 400	1 400	8 690	7 684	8 099
<u>Repairs and Maintenance by asset class</u>	2 611	-	-	-	-	-	(1 061)	(1 061)	1 551	2 752	2 901
<i>Infrastructure - Road transport</i>	1 250	-	-	-	-	-	(1 000)	(1 000)	250	1 318	1 389
<i>Infrastructure - Electricity</i>	100	-	-	-	-	-	-	-	100	105	111
<i>Infrastructure - Water</i>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	1 350	-	-	-	-	-	(1 000)	(1 000)	350	1 423	1 500
Community	300	-	-	-	-	-	(185)	(185)	115	316	333
Other assets	961	-	-	-	-	-	124	124	1 086	1 013	1 068
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	9 901	-	-	-	-	-	339	339	10 241	10 436	11 000
<i>% of capital exp on renewal of assets</i>	68.7%	0.0%							76.1%	63.0%	75.0%
<i>Renewal of existing assets as % of deprecn</i>	484.5%	0.0%							456.3%	348.0%	407.5%
<i>R&M as a % of PPE</i>	0.0%	0.0%							1.3%	2.3%	1.5%
<i>Renewal and R&M as a % of PPE</i>	0.0%	0.0%							35.7%	24.5%	18.3%

KZN233 Indaka - Table B10 Basic service delivery measurement -

Description	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget					Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
	A					12 F	13 G	14 H	
Household service targets (000)									
<u>Water:</u>									
Piped water inside dwelling	2 120						–	2 120	2 120
Piped water inside yard (but not in dwelling)	9 145						–	9 145	9 145
Using public tap (at least min.service level)	1 405						–	1 405	1 405
Other water supply (at least min.service level)	477						–	477	477
<i>Minimum Service Level and Above sub-total</i>	13 147	–	–	–	–	–	–	13 147	13 147
Using public tap (< min.service level)	298						–	298	298
Other water supply (< min.service level)	216						–	216	216
No water supply	6 410						–	6 410	6 410
<i>Below Minimum Service Level sub-total</i>	6 924	–	–	–	–	–	–	6 924	6 924
Total number of households	20 071	–	–	–	–	–	–	20 071	20 071
<u>Sanitation/sewerage:</u>									
Flush toilet (connected to sewerage)	2 704						–	2 704	2 704
Flush toilet (with septic tank)	193						–	193	193
Chemical toilet	435						–	435	435
Pit toilet (ventilated)	6 051						–	6 051	6 051
Other toilet provisions (> min.service level)	5 800						–	5 800	5 800
<i>Minimum Service Level and Above sub-total</i>	15 183	–	–	–	–	–	–	15 183	15 183
Bucket toilet	182						–	182	182
Other toilet provisions (< min.service level)	912						–	912	912
No toilet provisions	3 795						–	3 795	3 795
<i>Below Minimum Service Level sub-total</i>	4 889	–	–	–	–	–	–	4 889	4 889
Total number of households	20 072	–	–	–	–	–	–	20 072	20 072
<u>Energy:</u>									
Electricity (at least min. service level)	11 680						–	11 680	11 680
Electricity - prepaid (> min.service level)							–	–	–
<i>Minimum Service Level and Above sub-total</i>	11 680	–	–	–	–	–	–	11 680	11 680
Electricity (< min.service level)							–	–	–
<i>Below Minimum Service Level sub-total</i>	–	–	–	–	–	–	–	–	–
Total number of households	11 680	–	–	–	–	–	–	11 680	11 680
<u>Refuse:</u>									
Removed at least once a week (min.service)							–	–	–
<i>Minimum Service Level and Above sub-total</i>	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week	2 693						–	2 693	2 693
Using communal refuse dump	383						–	383	383
Using own refuse dump	11 905						–	11 905	11 905
Other rubbish disposal	105						–	105	105
No rubbish disposal	4 985						–	4 985	4 985
<i>Below Minimum Service Level sub-total</i>	20 071	–	–	–	–	–	–	20 071	20 071
Total number of households	20 071	–	–	–	–	–	–	20 071	20 071
<u>Households receiving Free Basic Service</u>									
Sanitation (free minimum level service)							–	–	–
Electricity/other energy (50kwh per household per month)	1 408						–	1 408	1 408
Refuse (removed at least once a week)							–	–	–

Cost of Free Basic Services provided (R'000)											
Sanitation (free sanitation service)								-	-		
Electricity/other energy (50kwh per household per month)	47							-	47	47	47
Total cost of FBS provided (minimum social package)	47	-	-	-	-	-	-	-	47	47	47
Highest level of free service provided											
Property rates (R'000 value threshold)	120 000							-	120 000	120 000	120 000
Sanitation (Rand per household per month)								-	-		
Electricity (kw per household per month)	50							-	50	50	50
Refuse (average litres per week)								-	-		
Revenue cost of free services provided (R'000)											
Property rates (R15 000 threshold rebate)	1 693							-	1 693	1 693	1 693
Property rates (other exemptions, reductions and rebates)	1 785							-	1 785	1 785	1 785
Other								-	-		
Total revenue cost of free services provided (total social package)	3 478	-	-	-	-	-	-	-	3 478	3 478	3 478

KZN233 Indaka - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16	
	Original Budget					Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
	A										
R thousands											
REVENUE ITEMS											
Property rates											
Total Property Rates	5 579						(100)	(100)	5 479	5 863	6 150
<i>less Revenue Foregone</i>	3 549						(304)	(304)	3 245	3 741	3 943
Net Property Rates	2 029	-	-	-	-	-	204	204	2 234	2 122	2 207
Service charges - sanitation revenue											
Total Service charges - sanitation revenue								-	-		
<i>less Revenue Foregone</i>								-	-		
Net Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	189						31	31	220	198	208
Total landfill revenue								-	-		
<i>less Revenue Foregone</i>								-	-		
Net Service charges - refuse revenue	189	-	-	-	-	-	31	31	220	198	208
-											
Other Revenue By Source											
Other revenue								-	-		
Site clearance	4						(4)	(4)	-	4	4
Miscellaneous	5							-	5	5	6
Burial fees	10							-	10	11	11
Tender documents	50						10	10	60	53	55
								-	-		
Total 'Other' Revenue	69	-	-	-	-	-	6	6	75	72	76
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	10 496						103	103	10 598	11 167	11 882
Pension and UIF Contributions	823						45	45	868	875	931
Medical Aid Contributions	205						(70)	(70)	135	218	232
Overtime	117						(94)	(94)	23	125	133
Performance Bonus								-	-		
Motor Vehicle Allowance	472						(201)	(201)	271	503	535
Cellphone Allowance								-	-		
Housing Allowances	86						(46)	(46)	40	92	97
Other benefits and allowances	69						(38)	(38)	31	74	79
Payments in lieu of leave								-	-		
Long service awards								-	-		
Post-retirement benefit obligations								-	-		

<i>sub-total</i>	12 268	-	-	-	-	-	(302)	(302)	11 966	13 053	13 889
<u>Less: Employees costs capitalised to PPE</u>								-	-		
Total Employee related costs	12 268	-	-	-	-	-	(302)	(302)	11 966	13 053	13 889
<u>Contributions recognised - capital</u>								-	-		
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-
<u>Depreciation & asset impairment</u>											
Depreciation of Property, Plant & Equipment	5 000						1 700	1 700	6 700	5 270	5 555
Capital asset impairment	2 290						(300)	(300)	1 990	2 414	2 544
Depreciation resulting from revaluation of PPE								-	-		
Total Depreciation & asset impairment	7 290	-	-	-	-	-	1 400	1 400	8 690	7 684	8 099
<u>Bulk purchases</u>											
Electricity								-	-		
Water								-	-		
Total bulk purchases	-	-	-	-	-	-	-	-	-	-	-
<u>Contracted services</u>											
Contract services	1 500						(250)	(250)	1 250	1 581	1 666
Contract services Ocean Dawn.	2 400									2 530	2 666
Contract services-electrical	100									105	111
Contract services Steiner.	70									74	78
Contract services BPG.	100									490	517
Contract services - IT. Support.	365										
								-	-		
<i>sub-total</i>	4 535	-	-	-	-	-	(250)	(250)	1 250	4 780	5 038
Allocations to organs of state:											
Total contracted services	4 535	-	-	-	-	-	(250)	(250)	1 250	4 780	5 038
<u>Other Expenditure By Type</u>											
Repairs and maintenance	2 661							-	2 661	2 805	2 957
Collection costs								-	-		
Contributions to 'other' provisions	2 920							-	2 920	3 078	3 244
Audit fees	1 600							-	1 600	1 686	1 777
Internal Audit fees.	1 750							-	1 750	1 845	1 944
Grant Expenditure	2 540							-	2 540	2 677	2 822
Legal costs	1 000							-	1 000	1 054	1 111
Insurance	1 000							-	1 000	1 054	1 111
Ward committee	1 200							-	1 200	1 277	1 359
Idp and special development	600							-	600	632	667
Public Works	1 000							-	1 000	1 054	1 111
Gender	-							-	-	-	-
Public participation	250							-	250	264	278
Hiring Plant & Equipment.	1 000							-	1 000	1 054	1 111
								-	-		
								-	-		
General expenses	8 669						(3 142)	(3 142)	5 527	7 273	8 298
Total Other Expenditure	26 191	-	-	-	-	-	(3 142)	(3 142)	20 387	25 752	27 788

KZN233 Indaka - Supporting Table SB2 Supporting detail to
'Financial Position Budget' -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget					Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands	A										
ASSETS											
<u>Call investment deposits</u>											
Call deposits < 90 days	32 598						11 926	11 926	44 523	12 000	38 728
Other current investments > 90 days								-	-		
Total Call investment deposits	32 598	-	-	-	-	-	11 926	11 926	44 523	12 000	38 728
<u>Consumer debtors</u>											
Consumer debtors	3 187						(201)	(201)	2 986	3 656	4 274
Less: provision for debt impairment	2 352	-	-	-	-	-	(310)	(310)	2 042	2 780	3 557
Total Consumer debtors	834	-	-	-	-	-	110	110	944	877	716
<u>Debt impairment provision</u>											
Balance at the beginning of the year	1 652						(310)	(310)	1 342	2 042	2 780
Contributions to the provision	700							-	700	738	778
Bad debts written off								-	-		
Balance at end of year	2 352	-	-	-	-	-	(310)	(310)	2 042	2 780	3 557
<u>Property, plant & equipment</u>											
PPE at cost/valuation (excl. finance leases)	132 245						(25 675)	(25 675)	106 570	127 985	204 282
Leases recognised as PPE								-	-		
Less: Accumulated depreciation	7 290						1 400	1 400	8 690	7 684	8 099
Total Property, plant & equipment	124 955	-	-	-	-	-	(27 075)	(24 275)	115 260	120 302	196 183
LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)								-	-		
Current portion of long-term liabilities	396						(221)	(221)	175	400	405
Total Current liabilities - Borrowing	396	-	-	-	-	-	(221)	(221)	175	400	405
<u>Trade and other payables</u>											
Creditors	8 000						678	678	8 678	7 600	8 620
Unspent conditional grants and receipts	8 383						(3 539)	(3 539)	4 844	2 200	1 800
VAT								-	-		
Total Trade and other payables	16 383	-	-	-	-	-	(2 860)	(2 860)	13 523	9 800	10 420
<u>Non current liabilities - Borrowing</u>											
Borrowing	3 440						138	138	3 577	3 040	2 635
Finance leases (including PPP asset element)							94	94	94		
Total Non current liabilities - Borrowing	3 440	-	-	-	-	-	232	232	3 671	3 040	2 635
<u>Provisions - non current</u>											
Retirement benefits							702	702	702		
List other major items								-	-		
Refuse landfill site rehabilitation	2 250						(1 431)	(1 431)	819	1 000	1 200

Other	1 842						(1 842)	(1 842)	-	-	-
Total Provisions - non current	4 092	-	-	-	-	-	(2 572)	(2 572)	1 521	1 000	1 200
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	98 680						66 379	66 379	165 059	148 141	192 431
Appropriations to Reserves							-	-	-	-	-
Transfers from Reserves							-	-	-	-	-
Depreciation offsets							-	-	-	-	-
Other adjustments	51 446						(51 446)	(51 446)	0		
Accumulated Surplus/(Deficit)	150 126	-	-	-	-	-	14 933	14 933	165 059	148 141	192 431
Reserves											
Housing Development Fund							653	653	653		
Total Reserves	-	-	-	-	-	-	653	653	653	-	-
TOTAL COMMUNITY WEALTH/EQUITY	150 126	-	-	-	-	-	15 586	15 586	165 712	148 141	192 431

KZN233 Indaka - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Performance Objectives												
Description	Unit of measurement	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget A							Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Roads												
Function 1 - Construction of new tarred roads	Number of km											
Sub-function 1 - (Ekuvukeni tar road)												
3,4km of tar road		6							-	6	6	6
Function 2 - (Construction of gravel and access roads)	Number of km											
Sub-function 2 - (-	-	-	-
42 km of access and gravel roads		36										
Sub-function 3 - (name)												
									-	-	-	-
Function 2 - (Provision of access to basic services)	Number of households											
Sub-function 2 - (Electrification)												
Electrification of 500 households	Number of high mast lights	10										
									-	-	-	-
Sub-function 3 - (High mast lights)												
Erection and commissioning of 5 high mast lights		2							-	2	2	2
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description												
									-	-	-	-
Vote 2 - Planning and Development												
Function 1 - (Planning)	Council resolution											

Sub-function 1 - (Development of waste management plan)											
Development and approval of waste managemnt plan		0						-	0	0	0
	Council resolution										
Sub-function 2 - (Development of rural development strategy)								-	-	-	-
Development and approval of rural development strategy		0									
	Council resolution							-	-	-	-
Sub-function 3 - (Infrastructure Plan)											
Development and approval of infrastructure		0						-	0	0	0
Function 2 - (IDP)	Council resolution										
Sub-function 1 - (IDP Review)								-	-	-	-
Review of 2014/2015 IDP		1									
								-	-	-	-
Sub-function 2 - (name)											
Insert measure/s description								-	-	-	-
Sub-function 3 - (name)											
Insert measure/s description											
Vote 3 - Executive and Council								-	-	-	-
Function 1 - (Council & Exco meetings)	Number of meetings							-	-	-	-
Sub-function 1 - (Secretariat)											
4 quarterly Council and 12 Exco meetings											
								-	-	-	-
Sub-function 2 - (name)											
Insert measure/s description								-	-	-	-
Sub-function 3 - (name)								-	-	-	-
Insert measure/s description											
Function 2 - (name)								-	-	-	-
Sub-function 1 - (name)											
Insert measure/s description								-	-	-	-
Sub-function 2 - (name)								-	-	-	-
Insert measure/s description											
								-	-	-	-
Sub-function 3 - (name)											
Insert measure/s description								-	-	-	-
And so on for the rest of the Votes								-	-	-	-

KZN233 Indaka - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.7%	1.9%		1.2%	0.0%	0.7%	1.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	562.6%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	0.9%	1.9%	3.3%	2.9%	0.0%	5.1%	4.1%	6.6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				7.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.9	0.0	4.7	4.0	6.5
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				1.6%	0.0%	6.4%	1.6%	1.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					33.9%	0.0%	21.0%	19.8%	20.2%
<u>Other Indicators</u>									
Employee costs	Employee costs/(Total Revenue - capital revenue)			14.5%	17.3%	0.0%	16.5%	17.6%	16.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)			6.1%	3.7%	0.0%	2.1%	3.7%	3.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)			10.1%	10.7%	0.0%	12.2%	10.7%	10.1%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)			258.7%	487.4%	0.0%	791.0%	495.4%	516.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			0.9%	1.2%	0.0%	1.3%	1.2%	0.9%

iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure			2.1%	1.4	0.0	2.0	1.4	1.3
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KZN233 Indaka - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population		95 843	113 644	101 557	103 116	103 116	103 116	103 116	103 116	103 116
Females aged 5 - 14		22 586	25 843		21 701	21 701	21 701	21 701	21 701	21 701
Males aged 5 - 14		22 459	25 645		22 697	22 697	22 697	22 697	22 697	22 697
Females aged 15 - 34		17 302	19 726		18 833	18 833	18 833	18 833	18 833	18 833
Males aged 15 - 34		12 641	15 723		15 161	15 161	15 161	15 161	15 161	15 161
Unemployment		9 741	15 826		5 785	5 785	5 785	5 785	5 785	5 785
Monthly Household income (no. of households)	1, 12									
None					3 005	3 005	3 005	3 005	3 005	3 005
R1 - R1 600										
R1 601 - R3 200					1 262	1 262	1 262	1 262	1 262	1 262
R3 201 - R6 400										
R6 401 - R12 800					2 925	2 925	2 925	2 925	2 925	2 925
R12 801 - R25 600					5 389	5 389	5 389	5 389	5 389	5 389
R25 601 - R51 200										
R52 201 - R102 400					1 442	1 442	1 442	1 442	1 442	1 442
R102 401 - R204 800					641	641	641	641	641	641
R204 801 - R409 600					481	481	481	481	481	481
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area		9 088	13 102	21 081	19 252	19 252	19 252	19 252	19 252	19 252
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics	3									
Formal		5 071	9 577		12 213	12 213	12 213	12 213	12 213	12 213
Informal		9 786	11 776		7 737	7 737	7 737	7 737	7 737	7 737
Total number of households		14 857	21 353	-	19 950	19 950	19 950	19 950	19 950	19 950
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)					5.4%	5.4%	5.4%	5.4%	5.4%	5.4%
Interest rate - borrowing					8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Interest rate - investment					5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Remuneration increases					6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
Consumption growth (electricity)										
Consumption growth (water)										

Collection rates	7									
Property tax/service charges				%	%	%	%	%	%	%
Rental of facilities & equipment				%	%	%	%	%	%	%
Interest - external investments				%	%	%	%	%	%	%
Interest - debtors				%	%	%	%	%	%	%
Revenue from agency services				%	%	%	%	%	%	%

KZN233 Indaka - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands									
Funding measures	-								
Cash/cash equivalents at the year end - R'000	18(1)b	7 000	29 245	62 758	48 301	-	64 523	49 475	51 491
Cash + investments at the yr end less applications - R'000	18(1)b				32 280	-	50 348	29 358	60 365
Cash year end/monthly employee/supplier payments	18(1)b				0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)				51 446	-	52 114	56 665	58 562
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)				0.0%	0.0%	0.0%	-11.4%	-1.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	32.3%	0.0%	0.0%	-	-10.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)				52.3%	0.0%	27.6%	140.2%	52.8%
Capital payments % of capital expenditure	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a							-74.5%	-22.9%
Long term receivables % change - incr(decr)	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)				0.0%	0.0%	1.3%	2.3%	1.5%
Asset renewal % of capital budget	20(1)(vi)				68.7%	0.0%	76.1%	63.0%	75.0%
Cash receipts from ratepayers					764	-	-	-	-
Ratepayer & Other revenue					2 362	-	2 607	2 469	2 567
Change in debtors								(3 461)	(270)

KZN233 Indaka - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:									
-									
<u>Operating Transfers and Grants</u>									
National Government:	66 727	-	-	-	-	-	66 727	70 068	79 040
Local Government Equitable Share	63 187					-	63 187	67 334	76 123
Finance Management	1 650					-	1 650	1 800	1 950
Municipal Systems Improvement	890					-	890	934	967
EPWP Incentive	1 000					-	1 000		
						-	-		
						-	-		
Other transfers and grants [insert description]						-	-		
Provincial Government:	653	-	-	(139)	-	(139)	514	688	720
						-	-		
						-	-		
						-	-		
Library	653			(139)		(139)	514	688	720
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
Total Operating Transfers and Grants	67 380	-	-	(139)	-	(139)	67 241	70 756	79 760
<u>Capital Transfers and Grants</u>									
National Government:	30 464	-	-	(3 000)	-	(3 000)	27 464	41 993	38 782
Municipal Infrastructure Grant (MIG)	20 464					-	20 464	26 993	28 782
						-	-		
						-	-		
						-	-		
Electrification Grant	10 000			(3 000)		(3 000)	7 000	15 000	10 000
Provincial Government:	-	-	-	-	-	-	-	-	-
						-	-		
[insert description]						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		

					-	-			
Total Capital Transfers and Grants	30 464	-	-	(3 000)	-	(3 000)	27 464	41 993	38 782
TOTAL RECEIPTS OF TRANSFERS & GRANTS	97 844	-	-	(3 139)	-	(3 139)	94 705	112 749	118 542

KZN233 Indaka - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Multi- year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	66 727	-	-	-	-	-	66 727	70 068	79 040
Local Government Equitable Share	63 187					-	63 187	67 334	76 123
Finance Management	1 650					-	1 650	1 800	1 950
Municipal Systems Improvement	890					-	890	934	967
EPWP Incentive	1 000					-	1 000		
						-	-		
						-	-		
Other transfers and grants [insert description]						-	-		
Provincial Government:	653	-	-	(139)	-	(139)	514	688	720
						-	-		
						-	-		
						-	-		
Library	653			(139)		(139)	514	688	720
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
Total operating expenditure of Transfers and Grants:	67 380	-	-	(139)	-	(139)	67 241	70 756	79 760
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	30 464	-	-	(3 000)	-	(3 000)	27 464	41 993	38 782
Municipal Infrastructure Grant (MIG)	20 464					-	20 464	26 993	28 782
						-	-		
						-	-		
						-	-		
Electrification Grant	10 000			(3 000)		(3 000)	7 000	15 000	10 000
Provincial Government:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		

Other grant providers:	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>						-	-		
						-	-		
Total capital expenditure of Transfers and Grants	30 464	-	-	(3 000)	-	(3 000)	27 464	41 993	38 782
Total capital expenditure of Transfers and Grants	97 844	-	-	(3 139)	-	(3 139)	94 705	112 749	118 542

KZN233 Indaka - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
<u>Operating transfers and grants:</u>									
National Government:									
Balance unspent at beginning of the year						-	-		
Current year receipts	66 727					-	66 727	70 068	79 040
Conditions met - transferred to revenue	66 727	-	-	-	-	-	66 727	70 068	79 040
Conditions still to be met - transferred to liabilities						-	-		
Provincial Government:									
Balance unspent at beginning of the year						-	-		
Current year receipts	653				(139)	(139)	514	688	720
Conditions met - transferred to revenue	653	-	-	-	(139)	(139)	514	688	720
Conditions still to be met - transferred to liabilities						-	-		
District Municipality:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Other grant providers:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Total operating transfers and grants revenue	67 380	-	-	-	(139)	(139)	67 241	70 756	79 760
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
<u>Capital transfers and grants:</u>									
Provincial Government:									
Balance unspent at beginning of the year	8 383				(8 383)	(8 383)	(0)		
Current year receipts	30 464			(3 000)		(3 000)	27 464	41 993	38 782
Conditions met - transferred to revenue	38 847	-	-	(3 000)	(8 383)	(11 383)	27 464	41 993	38 782
Conditions still to be met - transferred to liabilities						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		

Total capital transfers and grants revenue	38 847	-	-	(3 000)	(8 383)	(11 383)	27 464	41 993	38 782
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	106 227	-	-	(3 000)	(8 522)	(11 522)	94 705	112 749	118 542
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

KZN233 Indaka - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts 11	Total Adjusts 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
R thousands											
Cash transfers to other municipalities											
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-

Non-cash transfers to other municipalities											
<i>[insert description]</i>								-	-		
Eskom 1 000							(200)	(200)	800	1 051	1 102
<i>[insert description]</i>								-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:	1 000	-	-	-	-	-	(200)	(200)	800	1 051	1 102
Non-cash transfers to Entities/Other External Mechanisms											
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State											
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations											
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-	-	-	-	-

KZN233 Indaka - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Budget Year 2013/14									% change
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands										
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages	5 385						30	30	5 415	0.6%
Pension and UIF Contributions								-	-	
Medical Aid Contributions								-	-	
Motor Vehicle Allowance								-	-	
Cellphone Allowance								-	-	
Housing Allowances								-	-	
Other benefits and allowances								-	-	
Sub Total - Councillors	5 385	-			-		30	30	5 415	0.6%
% increase		(0)							0	
<u>Senior Managers of the Municipality</u>										
Basic Salaries and Wages	2 088						295	295	2 383	14.1%
Pension and UIF Contributions								-	-	
Medical Aid Contributions								-	-	
Overtime								-	-	
Performance Bonus								-	-	
Motor Vehicle Allowance								-	-	
Cellphone Allowance								-	-	
Housing Allowances								-	-	
Other benefits and allowances								-	-	
Payments in lieu of leave								-	-	
Long service awards								-	-	
Post-retirement benefit obligations								-	-	
Sub Total - Senior Managers of Municipality	2 088	-	-		-		295	295	2 383	14.1%
% increase		(0)							0	
<u>Other Municipal Staff</u>										
Basic Salaries and Wages	8 408						1 896	1 896	10 304	22.6%
Pension and UIF Contributions	823						45	45	868	5.5%
Medical Aid Contributions	205						(70)	(70)	135	-34.1%
Overtime	117						(94)	(94)	23	-80.4%
Performance Bonus								-	-	
Motor Vehicle Allowance	472						(201)	(201)	271	-42.6%
Cellphone Allowance								-	-	
Housing Allowances	86						(46)	(46)	40	
Other benefits and allowances	69						(38)	(38)	31	
Payments in lieu of leave								-	-	
Long service awards								-	-	
Post-retirement benefit obligations								-	-	
Sub Total - Other Municipal Staff	10 180	-	-	-	-	-	1 491	1 491	11 671	14.6%

% increase											
Total Parent Municipality	17 653	-	-	-	-	-	1 816	1 816	19 469	10.3%	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION	17 653	-	-	-	-	-	1 816	1 816	19 469	10.3%	
% increase											
TOTAL MANAGERS AND STAFF	12 268	-	-	-	-	-	1 786	1 786	14 054	14.6%	

KZN233 Indaka - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Budget Year 2013/14													Medium Term Revenue and Expenditure Framework		
Description	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote															
Executive and council	-	-	-	1 046	-	1 046						1 046	3 139	3 649	3 790
Budget and treasury office	27 013	1 013	(194)	(246)	694	20 498	423	414	17 262	514	414	241	68 045	69 939	78 920
Corporate services	-	514	-	-	-	-						-	514	688	720
Planning and development												-	-	-	-
Road transport	5 120	400	-	-	-	15 078	-		14 586		300	0	35 484	41 993	38 782
0												-	-	-	-
0												-	-	-	-
Total Revenue by Vote	32 133	1 927	(194)	800	694	36 622	423	414	31 848	514	714	1 287	107 182	116 269	122 212
Expenditure by Vote															
Executive and council	563	896	550	793	575	589	506	750	980	770	895	893	8 760	9 827	10 431
Budget and treasury office	424	381	387	1 993	1 810	1 519	890	1 250	2 450	1 560	1 110	4 669	18 442	17 825	18 813
Corporate services	514	1 328	498	629	1 185	447	784	850	725	1 100	1 250	3 598	12 907	13 762	14 546
Planning and development	90	125	91	371	335	600	86	96	104	250	520	911	3 579	2 272	3 045
Road transport	391	390	644	305	755	394	629	1 328	335	1 033	1 248	3 927	11 380	15 916	16 816
0												-	-	-	-
Total Expenditure by Vote	1 982	3 119	2 170	4 091	4 661	3 549	2 895	4 274	4 594	4 713	5 023	13 998	55 069	59 604	63 650
Surplus/ (Deficit)	30 151	(1 193)	(2 364)	(3 291)	(3 967)	33 073	(2 472)	(3 860)	27 254	(4 199)	(4 309)	(12 710)	52 114	56 665	58 562

KZN233 Indaka - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue - Standard															
<i>Governance and administration</i>	27 013	1 527	(194)	800	694	21 544	423	414	17 262	514	414	1 287	71 698	74 276	83 430
Executive and council	-	-	-	1 046	-	1 046	-	-	-	-	-	1 046	3 139	3 649	3 790
Budget and treasury office	27 013	1 013	(194)	(246)	694	20 498	423	414	17 262	514	414	241	68 045	69 939	78 920
Corporate services	-	514	-	-	-	-	-	-	-	-	-	-	514	688	720
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	5 120	400	-	-	-	15 078	-	-	14 586	-	300	0	35 484	41 993	38 782
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	5 120	400	-	-	-	15 078	-	-	14 586	-	300	0	35 484	41 993	38 782
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	32 133	1 927	(194)	800	694	36 622	423	414	31 848	514	714	1 287	107 182	116 269	122 212
Expenditure - Standard															
<i>Governance and administration</i>	1 501	2 604	1 435	3 414	3 570	2 555	2 180	2 850	4 155	3 430	3 255	9 159	40 109	41 415	43 789
Executive and council	563	896	550	793	575	589	506	750	980	770	895	893	8 760	9 827	10 431
Budget and treasury office	424	381	387	1 993	1 810	1 519	890	1 250	2 450	1 560	1 110	4 669	18 442	17 825	18 813
Corporate services	514	1 328	498	629	1 185	447	784	850	725	1 100	1 250	3 598	12 907	13 762	14 546
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	481	515	735	677	1 090	993	716	1 424	439	1 283	1 768	4 838	14 959	18 189	19 861
Planning and development	90	125	91	371	335	600	86	96	104	250	520	911	3 579	2 272	3 045
Road transport	391	390	644	305	755	394	629	1 328	335	1 033	1 248	3 927	11 380	15 916	16 816
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Expenditure - Standard	1 982	3 119	2 170	4 091	4 661	3 549	2 895	4 274	4 594	4 713	5 023	13 998	55 069	59 604	63 650
Surplus/ (Deficit) 1.	30 151	(1 193)	(2 364)	(3 291)	(3 967)	33 073	(2 472)	(3 860)	27 254	(4 199)	(4 309)	(12 710)	52 114	56 665	58 562

KZN233 Indaka - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Property rates	1 604	64	64	82	64	64	58	46	46	46	46	50	2 234	2 122	2 207
Service charges - refuse	21	21	21	21	21	21	21	15	15	15	15	16	220	198	208
Service charges - other							-					-	-	-	-
Rental of facilities and equipment	7	7	6	6	7	7	9	6	6	6	6	5	78	76	76
Interest earned - external investments	175		602	304	294	295	196	196	196	196	196	199	2 850	1 051	1 102
Transfers recognised - operational	25 141	1 804	(890)	440	291	21 155	134	150	17 399	250	450	917	67 241	70 756	79 760
Other revenue	7	31	2	6	17	2	5	1	1	1	1	1	75	72	76
Gains on disposal of PPE	59			(59)								-	-	-	-
Total Revenue	27 013	1 927	(194)	800	694	21 544	423	414	17 662	514	714	1 189	72 698	74 276	83 430
Expenditure By Type															
Employee related costs	822	771	708	697	1 182	727	723	895	1 100	1 100	1 100	2 143	11 966	13 053	13 889
Remuneration of councillors	400	400	400	400	400	400	400	400	616	424	424	723	5 385	5 729	6 096
Debt impairment	-	-	-	-	-	-	-					700	700	1 265	1 333
Depreciation & asset impairment	-	-	-	1 585	1 291	735	597	597	597	597	597	2 096	8 690	7 684	8 099
Finance charges	-	-	48	-	14	2	-	2	66	2	2	57	195	290	306
Contracted services	258	258	259	259	290	89	505	290	290	290	290	1 207	4 285	4 780	5 038
Grants and subsidies	44	52	51	47	47	46	-	90	50	50	50	275	800	1 051	1 102
Other expenditure	459	1 638	705	1 104	1 438	1 550	671	2 000	1 875	2 250	2 560	6 799	23 048	25 752	27 788
Loss on disposal of PPE		-	-									-	-	-	-
Total Expenditure	1 982	3 119	2 170	4 091	4 661	3 549	2 895	4 274	4 594	4 713	5 023	13 999	55 069	59 604	63 650
Surplus/(Deficit)	25 031	(1 193)	(2 364)	(3 291)	(3 967)	17 995	(2 472)	(3 860)	13 069	(4 199)	(4 309)	(12 810)	17 629	14 672	19 780
Transfers recognised - capital			2 541	1 088	1 308	2 431	1 787	2 100	4 500	4 900	5 400	8 428	34 484	41 993	38 782
Surplus/(Deficit) after capital transfers & contributions	25 031	(1 193)	177	(2 203)	(2 658)	20 427	(685)	(1 760)	17 569	701	1 091	(4 382)	52 114	56 665	58 562

KZN233 Indaka - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Cash Receipts By Source															
Property rates	1 604	64	64	82	64	64	58	46	46	46	46	50	2 234	360	360
Property rates - penalties & collection charges												-	-		
Service charges - electricity revenue												-	-		
Service charges - water revenue		-										-	-		
Service charges - sanitation revenue												-	-		
Service charges - refuse	21	21	21	21	21	21	21	15	15	15	15	16	220	12	12
Service charges - other							-					-	-		
Rental of facilities and equipment	7	7	6	6	7	7	9	6	6	6	6	5	78	76	76
Interest earned - external investments	175		602	304	294	295	196	196	196	196	196	199	2 850	1 051	1 102
Interest earned - outstanding debtors							-					-	-		
Dividends received							-					-	-		
Fines							-					-	-		
Licences and permits							-					-	-		
Agency services							-					-	-		
Transfer receipts - operational	25 141	1 804	(890)	440	291	21 155	134	150	17 399	250	450	917	67 241	73 156	85 760
Other revenue	66	31	2	(53)	17	2	5	1	1	1	1	1	75	372	76
Cash Receipts by Source	27 013	1 927	(194)	800	694	21 544	423	414	17 662	514	714	1 189	72 698	75 027	87 386
Other Cash Flows by Source															
Transfers receipts - capital			2 541	1 088	1 308	2 431	1 789	2 540	2 100	4 250	4 120	5 295	27 464	41 993	38 782
Contributions & Contributed assets												-			
Proceeds on disposal of PPE												-			
Short term loans												-			
Borrowing long term/refinancing												-			
Increase in consumer deposits												-			
Decrease (Increase) in non-current debtors												-			
Decrease (Increase) other non-current receivables												-			

Decrease (increase) in non-current investments												-			
Total Cash Receipts by Source	27 013	1 927	2 347	1 888	2 002	23 975	2 212	2 954	19 762	4 764	4 834	6 484	100 162	117 020	126 168
Cash Payments by Type															
Employee related costs	822	771	708	697	1 182	727	723	895	1 100	1 100	1 100	2 143	11 966	12 362	13 153
Remuneration of councillors	400	400	400	400	400	400	400	400	616	424	424	723	5 385	5 729	6 096
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	290	306
Interest paid	-	-	48	-	14	2	-	2	66	2	2	57	195	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	258	258	259	259	290	89	505	290	290	290	290	1 207	4 285	4 838	5 099
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	44	52	51	47	47	46	-	90	50	50	50	275	800	1 051	1 102
General expenses	459	459	459	2 044	1 750	1 194	1 055	2 597	2 472	2 847	3 157	13 947	32 438	37 811	43 337
Cash Payments by Type	1 982	1 940	1 924	3 446	3 682	2 458	2 683	4 274	4 594	4 713	5 023	18 351	55 069	62 080	69 092
Other Cash Flows/Payments by Type															
Capital assets	478	368	2 937	2 137	970	1 634	1 789	2 540	2 100	4 250	4 120	1 287	24 611	52 743	(49 532)
Repayment of borrowing	-	-	-	-	-	156	-	-	-	-	-	(156)	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	911	11 332	-	-	-	-	6 474	18 717	-	-
Total Cash Payments by Type	2 460	2 308	4 861	5 583	4 652	5 159	15 805	6 814	6 694	8 963	9 143	25 956	98 396	114 823	19 560
NET INCREASE/(DECREASE) IN CASH HELD	24 553	(382)	(2 513)	(3 695)	(2 649)	18 816	(13 592)	(3 860)	13 069	(4 199)	(4 309)	(19 472)	1 766	2 197	106 608
Cash/cash equivalents at the month/year beginning:	62 758	87 311	86 929	84 416	80 720	78 071	96 887	83 295	79 435	92 504	88 305	83 995	62 758	64 523	66 720
Cash/cash equivalents at the month/year end:	87 311	86 929	84 416	80 720	78 071	96 887	83 295	79 435	92 504	88 305	83 995	64 523	64 523	66 720	173 328

KZN233 Indaka - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Multi-year expenditure appropriation															
Executive and council												-	-	-	-
Budget and treasury office												-	-	-	-
Corporate services												-	-	-	-
Planning and development												-	-	-	-
Road transport	478	368	2 937	2 137	970	1 634	124	4 410	6 510	6 250	6 120	14 712	46 651	26 736	33 000
0												-	-	-	-
Capital Multi-year expenditure sub-total	478	368	2 937	2 137	970	1 634	124	4 410	6 510	6 250	6 120	14 712 29 424	46 651 93 301	26 736 53 471	33 000 66 000
Single-year expenditure appropriation															
Executive and council												-	-	-	-
Budget and treasury office				250								-	250	50	75
Corporate services			5		6		38		35		150	200	434	145	155
Planning and development												-	-	-	-
Road transport							462	124	250	645	1 425	1 834	4 740	15 500	10 750
Capital single-year expenditure sub-total	-	-	5	250	6	-	500	124	285	645	1 575	2 034	5 424	15 695	10 980
Total Capital Expenditure	478	368	2 941	2 387	976	1 634	624	4 534	6 795	6 895	7 695	16 746	52 075	42 431	43 980

KZN233 Indaka - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital Expenditure - Standard															
<i>Governance and administration</i>	-	-	5	250	6	-	38	-	35	-	150	200	684	-	-
Executive and council												-	-	-	-
Budget and treasury office				250								-	250	-	-
Corporate services			5		6		38		35		150	200	434	-	-
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services												-	-	-	-
Sport and recreation												-	-	-	-
Public safety												-	-	-	-
Housing												-	-	-	-
Health												-	-	-	-
<i>Economic and environmental services</i>	478	368	2 937	2 137	970	1 634	586	4 534	6 760	6 895	7 545	16 546	51 391	-	-
Planning and development												-	-	-	-
Road transport	478	368	2 937	2 137	970	1 634	586	4 534	6 760	6 895	7 545	16 546	51 391	-	-
Environmental protection												-	-	-	-
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity												-	-	-	-
Water												-	-	-	-
Waste water management												-	-	-	-
Waste management												-	-	-	-
<i>Other</i>												-	-	-	-
Total Capital Expenditure - Standard	478	368	2 941	2 387	976	1 634	624	4 534	6 795	6 895	7 695	16 746	52 075	-	-

KZN233 Indaka - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class											
-											
Infrastructure	11 200	-	-	-	-	-	(1 500)	(1 500)	9 700	15 000	10 000
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>								-	-		
<i>Storm water</i>								-	-		
Infrastructure - Electricity	11 200	-	-	-	-	-	(3 000)	(3 000)	8 200	15 000	10 000
<i>Generation</i>								-	-		
<i>Transmission & Reticulation</i>	10 000						(3 000)	(3 000)	7 000	15 000	10 000
<i>Street Lighting</i>	1 200							-	1 200		
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	1 500	1 500	1 500	-	-
<i>Refuse</i>								-	-		
<i>Transportation</i>								-	-		
<i>Gas</i>								-	-		
<i>Other</i>							1 500	1 500	1 500		
Community	3 000	-	-	-	-	-	(1 210)	(1 210)	1 790	-	-
Parks & gardens								-	-		
Sports Fields & stadia	1 500							-	1 500		
Museums & Art Galleries								-	-		
Cemeteries	1 500						(1 210)	(1 210)	290		
Social rental housing								-	-		
Other								-	-		
Other assets	1 914	-	-	-	-	-	(980)	(980)	934	695	980
General vehicles	1 500						(1 000)	(1 000)	500	500	750
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment								-	-		
Computers - hardware/equipment	314						70	70	384	95	130
Furniture and other office equipment	100						(50)	(50)	50	100	100

<u>Agricultural assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>								-	-			
<u>Biological assets</u>	-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>								-	-			
<u>Intangibles</u>	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming								-	-			
Other (list sub-class)								-	-			
Total Capital Expenditure on new assets <i>to be adjusted</i>	16 114	-	-	-	-	-	(3 690)	(3 690)	12 424	15 695	10 980	

<u>Specialised vehicles</u>	-	-	-	-	-	-	-	-	-	-	-	-
Refuse								-	-			
Fire								-	-			
Conservancy								-	-			
Ambulances								-	-			

KZN233 Indaka - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands											
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>											
-											
<u>Infrastructure</u>	32 972	-	-	-	-	-	4 328	4 328	37 301	24 236	30 000
Infrastructure - Road transport	32 972	-	-	-	-	-	4 328	4 328	37 301	24 236	30 000
Roads, Pavements & Bridges	32 972						4 328	4 328	37 301	24 236	30 000
Storm water								-	-		
								-	-		
<u>Community</u>	1 350	-	-	-	-	-	-	-	1 350	-	-
Parks & gardens								-	-		
Sports Fields & stadia								-	-		
Swimming pools								-	-		
Community halls	1 350							-	1 350		
<u>Other assets</u>	1 000	-	-	-	-	-	-	-	1 000	2 500	3 000
General vehicles								-	-		
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Other Buildings	1 000							-	1 000	2 500	3 000
Other Land								-	-		
<u>Intangibles</u>	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming								-	-		
Other (list sub-class)								-	-		
Total Capital Expenditure on renewal of existing assets <i>to be adjusted</i>	35 322	-	-	-	-	-	4 328	4 328	39 651	26 736	33 000

KZN233 Indaka - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class											
-											
Infrastructure	1 350	-	-	-	-	-	(1 000)	(1 000)	350	1 423	1 500
Infrastructure - Road transport	1 250	-	-	-	-	-	(1 000)	(1 000)	250	1 318	1 389
<i>Roads, Pavements & Bridges</i>	1 250						(1 000)	(1 000)	250	1 318	1 389
<i>Storm water</i>								-	-		
Infrastructure - Electricity	100	-	-	-	-	-	-	-	100	105	111
<i>Transmission & Reticulation</i>								-	-		
<i>Street Lighting</i>	100							-	100	105	111
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Community	300	-	-	-	-	-	(185)	(185)	115	316	333
Parks & gardens	150						(110)	(110)	40	158	167
Museums & Art Galleries								-	-		
Cemeteries	150						(75)	(75)	75	158	167
Other assets	961	-	-	-	-	-	124	124	1 086	1 013	1 068
General vehicles	600						280	280	880	632	667
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	161						(56)	(56)	106	170	179
Abattoirs								-	-		
Markets								-	-		
Civic Land and Buildings								-	-		
Other Buildings	200						(100)	(100)	100	211	222
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming								-	-		
Other (list sub-class)								-	-		
Total Repairs and Maintenance Expenditure to be adjusted	2 611	-	-	-	-	-	(1 061)	(1 061)	1 551	2 752	2 901

KZN233 Indaka - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands	A	A1	B	C	D	E	F	G	H		
<u>Depreciation by Asset Class/Sub-class</u>											
-											
<u>Infrastructure</u>	5 264	-	-	-	-	-	-	-	5 264	7 460	7 972
Infrastructure - Road transport	5 264	-	-	-	-	-	-	-	5 264	7 460	7 972
Roads, Pavements & Bridges	5 251							-	5 251	7 446	7 958
Storm water	13							-	13	14	14
<u>Community</u>	295	-	-	-	-	-	-	-	295	295	295
Parks & gardens								-	-		
Sports Fields & stadia								-	-		
Swimming pools								-	-		
Community halls	92							-	92	92	92
Libraries	40							-	40	40	40
Recreational facilities								-	-		
Fire, safety & emergency								-	-		
Security and policing								-	-		
Buses								-	-		
Clinics								-	-		
Museums & Art Galleries	92							-	92	92	92
Cemeteries								-	-		
Social rental housing								-	-		
Other	72							-	72	72	72
<u>Heritage assets</u>	27	-	-	-	-	-	-	-	27	27	27
Buildings								-	-		
Other	27							-	27	27	27
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-	-	-
Housing development								-	-		
Other								-	-		
<u>Other assets</u>	1 704	-	-	-	-	-	-	-	1 704	1 704	1 704

General vehicles	652							-	652	652	652
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment								-	-		
Computers - hardware/equipment	178							-	178	178	178
Furniture and other office equipment	271							-	271	271	271
Abattoirs								-	-		
Markets								-	-		
Civic Land and Buildings								-	-		
Other Buildings	219							-	219	219	219
Other Land								-	-		
Surplus Assets - (Investment or Inventory)								-	-		
Other	384							-	384	384	384
Agricultural assets	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>								-	-		
Biological assets	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>								-	-		
Intangibles	-	-	-	-	-	-	1 400	1 400	1 400	-	-
Computers - software & programming								-	-		
Other (list sub-class)							1 400	1 400	1 400		
Total Depreciation to be adjusted	7 290	-	-	-	-	-	1 400	1 400	8 690	9 486	9 998

KZN233 Indaka - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2013/14		Budget Year +1 2014/15		Budget Year +2 2015/16	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
ROADS								32 972	37 301				
HALLS								1 350	1 350				
CEMETERY								-	290				
SPORTSFIELD								1 500	1 500				
OFFICE BUILDINGS								1 000	1 000				
HIGHMAST								1 200	1 200				
COMPUTER EQUIPMENT								314	384				
ELECTRIFICATION								10 000	7 000				
OFFICE EQUIPMENT								100	50				
VEHICLES								500	500				
LANDFILL SITE FENCING.								1 500	1 500				
PLANT & EQUIPMENT.								1 000	-				

INDAKA MUNICIPALITY

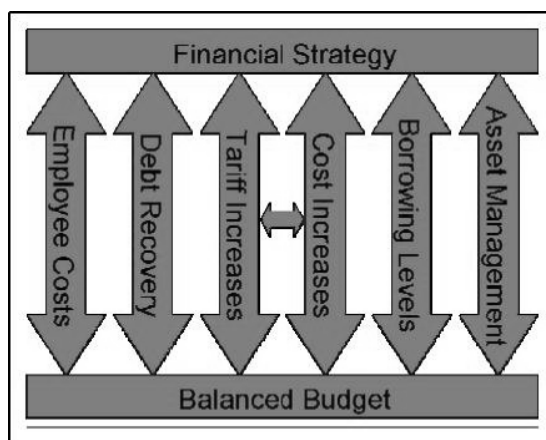
Adjustment Budget 2013/2014

PART 2 - SUPPORTING DOCUMENTATION

2. ADJUSTMENT BUDGET PROCESS OVERVIEW

2.1 ADJUSTMENT TO BUDGET ASSUMPTIONS

The following are some of the major factors that are taken into consideration, and which primarily determines the financial approach:



The abovementioned budget assumptions ultimately influence the budget and changes in these assumptions can affect the adjustments budget to be adopted by Council.

However the budget assumptions presented in the 2013/14 MTREF remains unchanged.

2.2 ADJUSTMENT TO BUDGET FUNDING

In terms of Section 18 of the MFMA an annual budget may only be funded from realistically anticipated revenues to be collected, cash-backed accumulated funds from previous year's surpluses and borrowed funds for funding of the capital budget. Furthermore the revenue projections must be realistic taking into account projected revenue for the current year and actual revenue collected in the previous financial year. These requirements as well as other budget principles guided the 2013/14 Adjustments Budget process.

INDAKA MUNICIPALITY

Adjustment Budget 2013/2014

2.3 ADJUSTMENT TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

- The Community services Library grant was decreased in the adjustment budget. See table SB7
- The electrification grant was decreased by R 3 000 000.00..
- Only R7 020 395.00 for MIG roll over projects has been approved which reflect as grant roll over.

2.4 ADJUSTMENT TO EXPENDITURE ON ALLOCATIONS OR GRANTS MADE BY MUNICIPALITIES

There were no changes.

2.5 ADJUSTMENTS TO COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Changes have been made to employee benefits and councillor allowances.

2.6 ADJUSTMENT TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The SDBIP was approved by Council for the 2013/2014 year, the targets and performance indicators remain unchanged, after approval of the adjustments budget the SDBIP will be adjusted and tabled at the next council meeting.

2.7 ADJUSTMENTS TO CAPITAL EXPENDITURE

The adjustment to the capital budget was as follows :

Provision for the rehabilitation of existing roads to the tune of R 3 000 000.00 is included in the adjustments budget.

INDAKA MUNICIPALITY
Adjustment Budget 2013/2014

PART 3 – OTHER SUPPORTING DOCUMENTATION

3.1 MUNICIPAL MANAGERS QUALITY CERTIFICATION

I K S KHUMALO., municipal manager of Indaka Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act to a certain extent with the budget document as set out in schedule B of the regulations including the main tables (B1 - B10), and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Name : Khedari Sinatra Khumalo

Municipal Manager of Indaka Municipality

Signature ..

Date 28 February 2014